

**KING COUNTY, WASHINGTON**

PUBLIC HEALTH FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES				
Licenses and permits	\$ 7,039,984	\$ 7,039,984	\$ 6,986,599	\$ (53,385)
Intergovernmental revenues	121,784,966	121,784,966	118,566,613	(3,218,353)
Charges for services	33,217,785	33,217,785	30,937,908	(2,279,877)
Miscellaneous revenues	6,408,734	6,408,734	4,140,562	(2,268,172)
Transfers in	16,608,843	16,608,843	16,117,252	(491,591)
Total revenues	<u>185,060,312</u>	<u>185,060,312</u>	<u>176,748,934</u>	<u>(8,311,378)</u>
EXPENDITURES				
Current:				
Mental and physical health	182,971,586	184,043,417	172,239,697	11,803,720
Debt service				
Principal	12,875	12,875	100,481	(87,606)
Interest and other debt service costs	1,677	1,677	12,830	(11,153)
Capital outlay	1,470,919	1,470,919	995,812	475,107
Transfers out	340,748	340,748	13,177	327,571
Total expenditures	<u>184,797,805</u>	<u>185,869,636</u>	<u>173,361,997</u>	<u>12,507,639</u>
Excess of revenues over expenditures (budgetary basis)	<u>\$ 262,507</u>	<u>\$ (809,324)</u>	3,386,937	<u>\$ 4,196,261</u>
Adjustment from budgetary basis to GAAP basis			1,000,465 <sup>(a)</sup>	
Net change in fund balance			4,387,402	
Fund balance — January 1, 2002 (Restated) <sup>(b)</sup>			5,893,659	
Fund balance — December 31, 2002			<u>\$ 10,281,061</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:				
Adjustments to revenues				
Nonbudgeted proceeds from long-term debt - capital leases			\$ 145,336	
Nonbudgeted transfers in			70,195	
Adjustments to expenditures				
Nonbudgeted capital lease expenditure			(145,336)	
Encumbrances, not included in GAAP basis expenditures			930,270	
Adjustment from budgetary basis to GAAP basis			<u>\$ 1,000,465</u>	

(b) See Note 14, "Restrictions, Reserves, Designations, and Changes in Equity" - Restatements of Beginning Balances.

The notes to the financial statements are an integral part of this statement.